

Exhibit 3

EXHIBIT 3

Listing of Parties-in-Interest Reviewed for Current and Recent Former Relationships

Representative of Debtors

Financial Oversight and Management Board for Puerto Rico

Debtors

Commonwealth of Puerto Rico

Puerto Rico Sales Tax Financing Corporation
(COFINA)

Employees' Retirement System of the Government of
the Commonwealth of Puerto Rico (ERS)

Puerto Rico Highways and Transportation Authority
(HTA)

Oversight Board Members and Professionals

9-1-1 Service Governing Board

Alejandro J. Garcia-Padilla

Ana J. Matosantos

Andrew G. Biggs

Arthur J. Gonzalez

Carlos M. Garcia

David Skeel

Elias Sanchez Sifonte

Jaime A. El Koury

José B. Carrión III

Jose R. Gonzalez

Ramon M. Ruiz

Richard Ravitch

Puerto Rico Officials

Alberto Baco Bague

Alberto C. Rodriguez Perez

Alejandro J. Garcia-Padilla

Carmen Villar Prados

Celeste Freytes Gonzalez

César A. Miranda Rodríguez

Christian Sobrino-Vega

Gabriel Olivera Magraner

Gerardo José Portela Franco

Hector Ivan Santos

Ingrid Rivera Rocafort

Jose A. Sierra Morales

José Iván Marrero Rosado

Jose Santiago Ramos

Juan C. Zaragoza Gomez

Juan Flores Galarza

Juan Vaquer

Luis F. Cruz Batista

Melba Acosta Febo

Miguel A. Torres Diaz

Rafael Rovira Arbona

Raúl Maldonado

Ricardo Antonio Rosello Nevares

Víctor A. Suárez Meléndez

Wanda Vazquez Garced

U.S. Government

Regina McCarthy

Steven Mnuchin

U.S. Department of Treasury

20 Largest Unsecured Creditors

Baxter Sales & Distribution PR Corp.

Braxton School of Puerto Rico

Cardinal Health PR

Cesar Castillo Inc.

Corporacion de Servicios Educativos de Yabucoa

COSALL

Ediciones Santillana, Inc.

Ediciones SM

EVERTEC Inc.

IKON Solutions, Inc.

Institucion Educativa NETS, LLC

Kirkland & Ellis LLP

Manpower

MC&CS

Microsoft

Puerto Rico Telephone Company

Total Petroleum Corps.

U.S. Army Corps of Engineers

Workforce Training and Employment Center, Inc.

**Official Committee of Retirees of the
Commonwealth of Puerto Rico**

Jose Marin Martinez
Sindicato de Policias
Lydia Pellot
Junta de Organizaciones de Pensionados
Blanca Paniagua
SPU Retiree Chapter
Miguel Fabre
Asociacion de Empleados Jubilados de la Judicatura de
Puerto Rico
Rosario Pacheco
Sistema de Retiro de ELA
Carmen Nunez
Fondo de Seguro del Estado
Milagros Acevedo Santiago
Administracion de los Tribunales
Juan Ortiz
Asociacion de Maestros de Puerto Rico
Marcos A. Lopez
Asociacion de Empleados Jubilados de la UPR

**Counsel to the Official Committee of Retirees of the
Commonwealth of Puerto Rico**

Jenner Block
Bennazar, Garcia & Milian

**Counsel to the Individual Members of the Official
Committee of Retirees of the Commonwealth of
Puerto Rico**

Saul Ewing
Matthew Stark Blumin

Other Litigation Parties

322 De Diego Holdings, LLC
419 Ponce de Leon, Inc.
Aaron C. Bielenberg
Ad Hoc Group of General Obligation Bondholders
Adriel Longo-Ravelo
Adrienne Muentes-Ortiz
AG Financial Solutions
AG Financial Solutions Funds
Altair Global Credit Opportunities
Altair Global Credit Opportunities Fund (A), L.L.C.
Ambac Assurance Corporation
Ambac Financial Group
American Federation of State, County and Municipal
Employees (AFSCME)
Angelo, Gordon & Co. L.P.
Appaloosa Management LP

Aristeia Horizons, L.P.
Artau Feliciano Conjugal Property Partnership
Asociacion de Profesoras y Profesores del Recinto
Universitario de Mayaguez, Inc. (APRUM)
Asociacion Puertorriquena de la Judicatura, Inc.
Assured Guaranty Corp.
Assured Guaranty Municipal Corp.
Aurelius Capital Management LP
Aurelius Capital Partners LP
Aurelius Convergence Master, Ltd
Aurelius Investment, LLC
Aurelius Opportunities Fund, LLC
Autonomy Capital (Jersey) LP
Autonomy Master Fund Limited
Avenue Capital Group, LLC
Avenue Capital Partners, LLC
Baldr Mason Fund
Banco Popular de Puerto Rico
Banco Santander Puerto Rico
Bank of New York Mellon
Bank of Nova Scotia
Benigno Trigo-Gonzalez
Bertita Martinez-Martinez
BlueMountain Capital Management LLC
Bonistas de Patio
Brigade Distressed Value Fund LP
Brigade Capital Management, LP
Brigade Leveraged Capital Structures Fund LP
Buckeye Partners
Camino Cipres LLC
Camino Roble LLC
Canary SC Master Fund, L.P.
Candlewood Investment Group, LP
Canyon Balanced Master Fund, Ltd.
Canyon Capital Advisors LLC
Canyon Value Realization Fund, L.P.
Carlos Contreras-Aponte
Carlos Reyes Castro
Carmen Feliciano Vargas
Carmen Regina Suarez-Sein
Ceci Montilla-Rojo
CEDE & CO., as nominee for The Depository Trust
Company
Centerbridge Capital Partners, L.P.
Centro de Periodismo Investigativo Inc.
City of San Juan
Claren Road and Avenue
Claren Road Asset Management
Claren Road Credit Master Fund, Ltd.
Claren Road Credit Opportunities Master Fund, Ltd.
Conjugal Partnership Gonzalez-Simounet

Conjugal Partnership Hermida-Colon	First Puerto Rico Tax-Advantaged Target Maturity Fund I, Inc.
Conjugal Partnership Hess-Trigo	First Puerto Rico Tax-Exempt Target Maturity Fund II
Conjugal Partnership Martinez-Martinez	Fore Multi Strategy Fund LP
Conjugal Partnership Smith-Smith	Fore Research & Management
Conjugal Partnership Trigo-Suarez	Fore Solus Alternative Asset Management
Conjugal Partnership Trigo-Zapata	Franklin Advisers, Inc.
Conjugal Partnership Valdes-Muentes	Franklin California Tax Free Income Fund
Corbin Opportunity Fund, L.P.	Franklin California Tax-Free Trust
Corporation for the "Caño Martin Peña" Project (ENLACE)	Franklin Municipal Securities Trust
Covalent Partners LLC	Franklin New York Tax-Free Income Fund
Crescent 1, L.P.	Franklin Tax-Free Trust
CRS Master Fund, L.P.	Franklin Templeton Companies, Inc.
Cyrus Funds	Franklin Templeton Companies, LLC
Cyrus Opportunities Master Fund II, Ltd.	Franklin Templeton Inc.
Cyrus Select Opportunities Master Fund, Ltd.	FSA Investments, LLC
Cyrus Special Strategies Master Fund, L.P.	FT Opportunistic Distressed Fund
D.E. Shaw Galvanic Portfolios, L.L.C.	Fundamental Credit Opportunities Master Fund LP
Davidson Kempner Capital Management LLC	Glendon Opportunities Fund, L.P.
Davidson Kempner Capital Management LP	Gloria Colon
Decagon Holdings 1, L.L.C.	GoldenTree
Decagon Holdings 10, L.L.C.	GoldenTree Asset Management LP
Decagon Holdings 2, L.L.C.	Goldman Sachs
Decagon Holdings 3, L.L.C.	Goldman Sachs Asset Management
Decagon Holdings 4, L.L.C.	Guillermo L. Martinez
Decagon Holdings 5, L.L.C.	Gustavo Hermida-Ceda
Decagon Holdings 6, L.L.C.	Heirs of The Estate of Rosario Ferre Ramirez De Arellano Comp by BTF-RLTF-LATF
Decagon Holdings 7, L.L.C.	Jacana Holdings I LLC
Decagon Holdings 8, L.L.C.	Jacana Holdings II LLC
Decagon Holdings 9, L.L.C.	Jacana Holdings III LLC
Depository Trust Company	Jacana Holdings IV LLC
Dionisio Trigo-Gonzalez	Jacana Holdings V LLC
Eduardo Artau Gomez	Jorge Hess
EJF	Jorge Irizarry
Elías Sánchez	Jose A. Valdes-Mazaurieta
Ernesto A. Smith	Jose F. Rodriguez Perello
Excelerate Energy	Ketty Slimounet de Gonzalez
FCO Advisors LP	King Street
FCO Special Opportunities (A1) LP	Knighthead Capital Management, LLC
FCO Special Opportunities (D1) LP	KTRS Credit Fund LP
FCO Special Opportunities (E1) LLC - Master Series 1	LEX Claims, LLC
Federico M. Stubbe Arzuaga	LMA SPC
Federico Stubbe Gonzalez	LMA 903 Limited
Financial Guaranty Insurance Co.	Lolita Gandarilla de Casanovas
Fir Tree Partners, Inc.	Long En-Tech Puerto Rico, Inc.
First Medical Health Plan, Inc.	Marathon Asset Management, LP
First Puerto Rico AAA Target Maturity Fund I, Inc.	MassMutual
First Puerto Rico Family of Funds	Master SIF SICAV SIF
First Puerto Rico Target Maturity Income Opportunities Fund I, Inc.	MBIA
	MC Holdings Master LP

MCP Holdings Master LP
Merced Capital LP
Merced Partners IV, L.P.
Merced Partners Limited Partnership
Merced Partners V, L.P.
Miguel Angel Ortiz-Ramos
Monarch Alternative Capital LP
Monarch Alternative Solutions Master Fund Ltd.
Monarch Capital Master Partners II LP
Monarch Capital Master Partners III LP
Monarch Capital Master Partners IV LP
Monarch Debt Recovery Master Fund Ltd
Monarch Recovery Ltd.
Monarch Special Opportunities Master Fund Ltd.
MPR Investors LLC
Municipality of San Sebastian
Municipio Autonomo de Ponce
Natalie A. Jaresko
National Public Finance Guarantee Corporation
Newoak Capital LLC
Nokota Capital Master Fund, L.P.
Northshore Management, Corp.
Nutmeg Partners
Oaktree Opportunities Fund IX (Parallel 2), L.P.
Oaktree Opportunities Fund IX, L.P.
Oaktree Value Opportunities Fund, L.P.
Oaktree-Forrest Multi-Strategy, L.L.C. (Series B)
Ocher Rose, L.L.C.
Oficina del Gobernador Estado Libre Asociado
Old Bellows Partners
Oppenheimer Funds, Inc.
Oppenheimer Multi-State Municipal Trust
Oppenheimer Municipal Fund
Oppenheimer Rochester AMT-Free Municipal Fund
Oppenheimer Rochester AMT-Free New York
Municipal Fund
Oppenheimer Rochester Arizona Municipal Fund
Oppenheimer Rochester California Municipal Fund
Oppenheimer Rochester Fund Municipals
Oppenheimer Rochester Maryland Municipal Fund
Oppenheimer Rochester Massachusetts Municipal
Fund
Oppenheimer Rochester Michigan Municipal Fund
Oppenheimer Rochester Minnesota Municipal Fund
Oppenheimer Rochester North Carolina Municipal
Fund
Oppenheimer Rochester Ohio Municipal Fund
Oppenheimer Rochester Virginia Municipal Fund
Oriental Bank
Pandora Select Partners, L.P.
Peaje Investments LLC

Penteli Master Fund
Permal Stone Lion Fund Ltd.
Perry Capital L.L.C.
Pinehurst Partners, L.P.
Prisma SPC Holdings Ltd. - Segregated Portfolio AG
Puerto Rico AAA Portfolio Bond Fund II, Inc.
Puerto Rico AAA Portfolio Bond Fund, Inc.
Puerto Rico AAA Portfolio Target Maturity Fund, Inc.
Puerto Rico Fixed Income Fund II, Inc.
Puerto Rico Fixed Income Fund III, Inc.
Puerto Rico Fixed Income Fund IV, Inc.
Puerto Rico Fixed Income Fund V, Inc.
Puerto Rico Fixed Income Fund VI, Inc.
Puerto Rico Fixed Income Fund, Inc.
Puerto Rico Funds and Portfolios
Puerto Rico GNMA & U.S. Government Target
Maturity Fund, Inc.
Puerto Rico Housing Finance Authority
Puerto Rico Investors Bond Fund I
Puerto Rico Investors Tax-Free Fund II, Inc.
Puerto Rico Investors Tax-Free Fund III, Inc.
Puerto Rico Investors Tax-Free Fund IV, Inc.
Puerto Rico Investors Tax-Free Fund V, Inc.
Puerto Rico Investors Tax-Free Fund VI, Inc.
Puerto Rico Investors Tax-Free Fund, Inc.
Puerto Rico Mortgage-Backed & U.S. Government
Securities Fund, Inc.
Puerto Rico Urgent Interest Fund Corporation
Rafael Rojo
Ramirez & Co.
Ramon Gonzalez-Cordero
Raul E. Casasnovas Balado
Regina Trigo de Hess
River Canyon Fund Management LLC
Rochester Portfolio Series
ROLSG LLC
Rossana Lopez Leon
RRW I LLC
San Rafael Holdings, LLC
Sandra Pacheco Santiago
Santander Asset Management Corporation
Santander BanCorp
Santander Financial Services, Island Insurance
Corporation
Santander Insurance Agency, Inc.
Santander International Bank of Puerto Rico, Inc.
Santander PR Capital Trust I
Santander Securities Corp.
Saress E. Smith
SB Special Situation Master Fund SPC, Segregated
Portfolio D

Scoggin International Fund Ltd.
Scoggin Worldwide Fund Ltd.
Scotiabank de Puerto Rico
Senator Global Opportunity Master Fund LP
Servidores Publicos Unidos Council 95 of the
American Federation of State, County and Municipal
Employees
Servidores Publicos Unidos de Puerto Rico
Sistema de Retiro de la Universidad de Puerto Rico
SL Liquidation Fund L.P.
SL Puerto Rico Fund II L.P.
SL Puerto Rico Fund L.P.
Sola Ltd.
Solus Opportunities Fund 5 LP
Stone Lion Capital LLC
Stone Lion Capital Partners L.P.
Stone Lion IE, a Fund of Permal Managed Account
Platform ICAV
Stugo, LLC
SV Credit, L.P.
Syncora Capital Assurance Inc.
Syncora Guarantee Inc.
Syncora Holdings Ltd.
Taconic Master Fund 1.5 LP
Taconic Opportunity Master Fund
Tasman Fund LP
Tax-Free Puerto Rico Fund II, Inc.
Tax-Free Puerto Rico Fund, Inc.
Tax-Free Puerto Rico Target Maturity Fund, Inc.
Teresa Zapata-Bird
The Canyon Value Realization Master Fund, L.P.
The Varde Skyway Master Fund, L.P.
Tilden Park Capital Management
Tilden Park Investment Master Fund LP
Trigo Corp.
Trimar Investments Corp.
U.S. Bank Trust National Association
UBS Financial Services
UBS Financial Services Incorporated of Puerto Rico
y Otros
UBS Group AG
UBS IRA Select Growth & Income Puerto Rico Fund
Ultra Master Ltd.
United Automobile, Aerospace, and Agricultural
Implement Workers of America
Valmu Trust 2015, LLC
Varde Credit Partners Master, L.P.
Varde Investment Partners (Offshore) Master, L.P.
Varde Investment Partners, L.P.
Voya Institutional Trust Company
Whitebox Advisors LLC

Whitebox Asymmetric Partners, L.P.
Whitebox Institutional Partners, L.P.
Whitebox Multi-Strategy Partners, L.P.
Whitebox Term Credit Fund I L.P.
Wilmington Trust

Professionals

Adsuar Muniz Goyco Seda & Perez-Ochoa
Ankura Consulting
Cadwalader Wickersham & Taft
Cancio, Nadal, Rivera & Diaz, P.S.C.
Casellas Alcover & Burgos
Casillas Santiago & Torres, LLC
Chadbourn & Parke
Cohen, Weiss and Simon LLP
Davis Polk & Wardell
Dechert
Delgado & Fernandez
DLA Piper
Faegre Baker Daniels
Ferrauioli
Fiddler Gonzalez & Rodriguez
Indiano & Willaims
Jimenez, Graffam & Lausell
Jones Day
Kasowitz Benson Torres
Kramer Levin Naftalis & Frankel
Lopez Sanchez & Pireillo
McDermott Will & Emery
Monserate Simonet & Gierbolini, LLC
O'Neill & Gilmore Attorneys at Law
O'Neill & Gilmore LLC
O'Melveny & Myers
O'Neill & Borges
Paul Hastings
Paul Weiss
Proskauer Rose
Quinn Emanuel Urquhart & Sullivan
Reed Smith
Reichard & Escalera
Robbins Russel Englert Orseck Untereiner & Sauber
Saldana Carvajal & Velez-Rive
Salichs Pou & Associates PSC
Schulte Roth & Zabel LLP
Sepulvado & Maldonado
Toro Colon Mullet Rivera & Sifre
Vicente & Cuebas
Weil Gotshal & Manges
White & Case
Zolfo Cooper LLP

Other Parties Identified in the PrimeClerk and Epiq Retention Applications

ACP Master, Ltd
Additional (Electronic) Lottery
Agricultural Enterprises Development Administration
American Federation of Teachers
Automobile Accidents Compensation Administration
Cardiovascular Center Corporation of Puerto Rico and the Caribbean
Commonwealth of Puerto Rico Regional Center Corporation
Commonwealth of Puerto Rico Teacher's Retirement System
Company for the Integral Development of the "Península de Cantera"
Corporation of Industries for the Blind and Mentally Retarded and Incapacitated Persons of Puerto Rico
Culebra Conservation and Development Authority
Drivetrain, LLC, as Creditors' Trustee of DFC
Economic Development Bank for Puerto Rico
Employment and Training Enterprises Corporation
Farm Insurance Corporation of Puerto Rico
Fine Arts Center Corporation
Fiscal Agency and Financial Advisory Authority
Genesis Security Services, Inc.
Government Development Bank of Puerto Rico
Governmental Development Bank for Puerto Rico (GDB)
Institute of Puerto Rican Culture
Institutional Trust of the National Guard of Puerto Rico
Judiciary Retirement System (JRS)
Land Authority of Puerto Rico
Local Redevelopment Authority of the Lands and Facilities of Naval Station Roosevelt Roads
Model Forest
Municipal Revenue Collection Center (CRIM)
Musical Arts Corporation
Port of the Americas Authority
PR Infrastructure Finance Authority (PRIFA)
Public Building Authority (PBA)
Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC)
Puerto Rico and Municipal Islands Transport Authority
Puerto Rico Aqueduct and Sewer Authority (PRASA)
Puerto Rico Conservatory of Music Corporation
Puerto Rico Convention Center District Authority (PRCCDA)
Puerto Rico Council on Education
Puerto Rico Health Insurance Administration (HIA/ASES)
Puerto Rico Hospital Supply

Puerto Rico Industrial Development Company (PRIDCO)
Puerto Rico Industrial, Tourist, Educational, Medical, and Environmental Control Facilities Financing Authority (AFICA)
Puerto Rico Electric Power Authority (PREPA)
Puerto Rico Integrated Transit Authority (PRITA)
Puerto Rico Land Administration
Puerto Rico Maritime Shipping Authority
Puerto Rico Medical Services Administration (ASEM)
Puerto Rico Metropolitan Bus Authority (AMA)
Puerto Rico Municipal Finance Agency (MFA)
Puerto Rico Ports Authority
Puerto Rico Public Broadcasting Corporation
Puerto Rico Public Private Partnerships Authority (PPP)
Puerto Rico School of Plastic Arts
Puerto Rico Telephone Authority
Puerto Rico Tourism Company
Puerto Rico Trade and Export Company
Service Employees International Union
Solid Waste Authority
Special Communities Perpetual Trust
State Insurance Fund Corporation (SIF)
Teachers' Retirement System (TRS)
The Children's Trust Fund (CTF)
Total Petroleum Puerto Rico Corp.
Traditional Lottery
Unemployment Insurance Fund
Unitech Engineering Group, S.E.
University of Puerto Rico (UPR)
University of Puerto Rico Comprehensive Cancer Center

U.S. Trustee Employees for the District of Puerto Rico

Guy G. Gebhardt
Monsita Lecaroz-Arribas
Nancy Pujals
Jose C. Diaz Vega
Julio Guzman Carcache
Javier Capestany
Emilio Miranda-Ramirez
Edwin F. Rodriguez
Jose A. Cuevas Sanchez
Enelida Rodriguez

Judges in the District of Puerto Rico

Laura Taylor Swain
Enrique S. Lamoutte
Brian K. Tester

Milderd Caban
Edward A. Godoy
Carmen Consuelo Cerezo
Salvador E. Casellas
Daniel R. Domínguez
Jay A. Garcia Gregory

Aida M. Delgado-Colón
Gustavo A. Gelpí
Francisco Augusto Besosa
Pedro Alberto Delgado Hernandez